

Charity registration number: 525088

Rhossili Parish Hall

known as

Rhossili Village Hall

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Rhossili Parish Hall
known as Rhossili Village Hall

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Rhossili Parish Hall

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Reference and Administrative Details

Trustees	J.C. Higgins, Chair Mrs S. R. Walmsley, Vice Chair Ms V. James, Secretary S. V. Walmsley, Treasurer D. V. O'Brien Mrs M. Potts Ms L. Shaw (resigned 22.10.24)
Charity Registration Number	525088
Principal Office	Rhossili Village Hall Middleton Rhossili Swansea SA3 1PL
Independent Examiner	Clive B Williams FCCA Clive B Williams Limited Chartered Certified Accountants 5 Clos Min yr Afon Gorseinon Swansea SA4 4ZE
Bankers	Lloyds TSB Oxford Street Swansea SA1 3AP

Rhossili Parish Hall
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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

For the benefit of the public, the provision and maintenance of a Village Hall for the use of the inhabitants of the Community of Rhossili, without distinction of political, religious or other opinions, including the use for meetings, lectures and classes and for other forms of recreation and leisure time occupation, with the object of improving the conditions of the said inhabitants. The land shall be held upon trust for the purpose of a Village Hall as aforementioned.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Village Hall continued to be a focal point of the community and the community user engagement has been targeted by the Trustees and continues to increase with the introduction of new activities.

The social sub-committee developed a full programme of events and activities for the year. The monthly Coffee Mornings where local residents can meet, has been very successful with informative speakers on a wide range of topics (from The Dog's Trust to Oystermouth Castle). Other events organised included Harvest Supper, Quiz, St Davids Day Twpath, D Day celebrations (a whole day of activities organised with Rhossili Community Council) and Christmas Carols featuring local choir, Lleisiau Gwyr. There were two well attended performances by visiting theatre groups partly sponsored by The Arts Council of Wales 'Night Out' Scheme,

The Trustees continue to oversee the maintenance of the fabric and contents of the building and during the year the refurbishment of the hall continued. We have spent time and funds on the building exterior as there have been replacement glass doors fitted and the building has been painted. We have also improved the kitchen equipment and installed a new commercial dishwasher. Lighting within the building has been upgraded to more 'ecologically friendly' LEDs. In 2025, the Hall heating is due to be replaced and Carpark and drive entrance are scheduled to be improved.

Financial review

The incoming resources of £35,310 (2024 £35,660) were spent on charitable expenses of £36,041 (2024 £30,086). This has resulted in net outgoing resources of £731 (2024 incoming resources £5,574)

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Trustees' Report (continued)

Policy on reserves

The Trustees have reviewed the level of reserves held at the year end, The level of reserves held has increased as the organisation moves towards a better financial balance. There are still major upgrades to the facilities planned and these should be met from reserves already held. The minimum level of reserves was agreed to be retained at equivalent to two months operating costs. This is estimated to be approximately £5,000 and the policy will be reviewed by the Trustees annually.

The free reserves of the Charity represents the funds that are freely available to spend. In calculating the free reserves the Trustees have deducted from the total unrestricted reserves the net book value of the freehold property and other tangible fixed assets as detailed in the accounts.

Plans for future periods

Activities planned to achieve aims

The Trustees are planning an ongoing schedule of maintenance to ensure the premises are kept in good order and the hall continues to be an attractive and welcoming venue serving the community. More community-based activities are planned and ways of making the hall more readily available are being actively pursued.

Reference and Administrative Details

Details of the Charity's Trustees and Advisers are shown on page 1.

Structure, governance and management

Nature of governing document

The Charity is an unincorporated body, which was registered on 19 February 1973 and is controlled by a governing document, a deed of trust dated 2 December 1994

Recruitment and appointment of trustees

New Trustees are drawn from the local community and are appointed at the AGM.

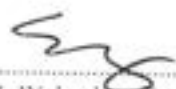
Induction and training of trustees

New Trustees are given any training required.

Organisational structure

The charity is managed by an Executive Committee which meets on a regular basis.

The annual report was approved by the trustees of the charity on 13/11/21 and signed on its behalf by:


S. V. Walmsley, Treasurer
Trustee

Rhossili Parish Hall
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Independent Examiner's Report to the trustees of Rhossili Parish Hall

I report to the trustees on my examination of the accounts of Rhossili Parish Hall for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Rhossili Parish Hall you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Rhossili Parish Hall's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Rhossili Parish Hall as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Clive Williams FCCA

Association of Chartered Certified Accountants

5 Clos Min yr Afon
Gorseinon
Swansea
SA4 4ZE

Date: 13/11/25

Rhossili Parish Hall

known as Rhossili Village Hall

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		14,882	14,882
Charitable activities		5,811	5,811
Other trading activities		4,599	4,599
Investment income	5	33	33
Other income		9,985	9,985
Total Income		<u>35,310</u>	<u>35,310</u>
Expenditure on:			
Charitable activities		<u>(36,041)</u>	<u>(36,041)</u>
Total Expenditure		<u>(36,041)</u>	<u>(36,041)</u>
Net movement in funds		(731)	(731)
Reconciliation of funds			
Total funds brought forward		<u>303,480</u>	<u>303,480</u>
Total funds carried forward	16	<u><u>302,749</u></u>	<u><u>302,749</u></u>

The notes on pages 8 to 16 form an integral part of these financial statements.

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Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		17,180	17,180
Charitable activities		5,798	5,798
Other trading activities		3,728	3,728
Investment income	5	1	1
Other income		8,953	8,953
Total Income		<u>35,660</u>	<u>35,660</u>
Expenditure on:			
Charitable activities		<u>(30,086)</u>	<u>(30,086)</u>
Total Expenditure		<u>(30,086)</u>	<u>(30,086)</u>
Net movement in funds		5,574	5,574
Reconciliation of funds			
Total funds brought forward		<u>297,906</u>	<u>297,906</u>
Total funds carried forward	16	<u><u>303,480</u></u>	<u><u>303,480</u></u>


All of the charity's activities derive from continuing operations during the above two periods.

Rhossili Parish Hall
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(Registration number: 525088)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	282,144	293,464
Current assets			
Debtors	13	17,122	9,749
Cash at bank and in hand	14	4,984	3,366
		<u>22,106</u>	<u>13,115</u>
Creditors: Amounts falling due within one year	15	<u>(1,501)</u>	<u>(3,099)</u>
Net current assets		<u>20,605</u>	<u>10,016</u>
Net assets		<u>302,749</u>	<u>303,480</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>302,749</u>	<u>303,480</u>
Total funds	16	<u>302,749</u>	<u>303,480</u>

The financial statements on pages 5 to 16 were approved by the trustees, and authorised for issue on 13/04/25, and signed on their behalf by:


 J.C. Higgins, Chair
 Trustee


 S. V. Walmsley, Treasurer
 Trustee

The notes on pages 8 to 16 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Rhossili Parish Hall meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are presented in sterling which is the functional currency of the charity, and rounded to the nearest £.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	2% straight line
Plant and machinery	20% straight line
Improvements to property	10% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donation - Rhossili Bunkhouse Limited	14,882	14,882
	<u>14,882</u>	<u>14,882</u>
	Unrestricted funds General £	Total 2024 £
Donations and legacies;		
Donation - Rhossili Bunkhouse Limited	17,120	17,120
Donations from individuals	60	60
	<u>17,180</u>	<u>17,180</u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Hall hire	5,811	5,811	5,798
	<u>5,811</u>	<u>5,811</u>	<u>5,798</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Events income;			
Other events income	4,599	4,599	3,728
	<u>4,599</u>	<u>4,599</u>	<u>3,728</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	32	32	-
Rent- Rhossili Bunkhouse Limited	1	1	1
	<u>33</u>	<u>33</u>	<u>1</u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Other income

	Unrestricted funds	Total 2025	Total 2024
	General £	£	£
Recharge of expenses to Rhossili Bunkhouse Limited	7,318	7,318	6,004
Solar FIT payments	2,667	2,667	2,949
	<u>9,985</u>	<u>9,985</u>	<u>8,953</u>

7 Expenditure on charitable activities

	Unrestricted funds	Total 2025	Total 2024
Note	General £	£	£
Fundraising costs	2,953	2,953	1,495
Maintenance	4,489	4,489	3,175
Independent examiner	475	475	470
Professional fees	25	25	25
Sundry expenses	100	100	30
Licences	450	450	323
Light, heat, water, telephone and waste	6,839	6,839	5,288
Insurance	3,495	3,495	3,422
IT expenses	760	760	130
Cleaning and consumables	1,915	1,915	1,390
Depreciation	14,540	14,540	14,338
	<u>36,041</u>	<u>36,041</u>	<u>30,086</u>

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>14,540</u>	<u>14,338</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Freehold property £	Property improvements £	Equipment £	Total £
Cost				
At 1 April 2024	388,369	119,762	28,260	536,391
Additions	-	2,160	1,060	3,220
At 31 March 2025	388,369	121,922	29,320	539,611
Depreciation				
At 1 April 2024	132,040	88,580	22,307	242,927
Charge for the year	7,767	4,433	2,340	14,540
At 31 March 2025	139,807	93,013	24,647	257,467
Net book value				
At 31 March 2025	248,562	28,909	4,673	282,144
At 31 March 2024	256,329	31,182	5,953	293,464

12 Fixed asset investments

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2025	2024	
Subsidiary undertakings					
Rhossili Bunkhouse Limited	Wales	Limited by guarantee	100%	100%	The running of the Bunkhouse

The profit for the financial period of Rhossili Bunkhouse Limited was £Nil (2024 - £Nil) and the aggregate amount of capital and reserves at the end of the period was £Nil (2024 - £Nil).

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Debtors

	2025	2024
	£	£
Trade debtors	1,166	1,082
Prepayments	1,074	547
Other debtors	14,882	8,120
	<u>17,122</u>	<u>9,749</u>

14 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>4,984</u>	<u>3,366</u>

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1,026	2,629
Accruals	475	470
	<u>1,501</u>	<u>3,099</u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	<u>303,480</u>	<u>35,310</u>	<u>(36,041)</u>	<u>302,749</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	<u>297,906</u>	<u>35,660</u>	<u>(30,086)</u>	<u>303,480</u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	282,144	282,144
Current assets	22,106	22,106
Current liabilities	(1,501)	(1,501)
Total net assets	<u>302,749</u>	<u>302,749</u>
	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	293,464	293,464
Current assets	13,115	13,115
Current liabilities	(3,099)	(3,099)
Total net assets	<u>303,480</u>	<u>303,480</u>

18 Related party transactions

Controlling party

The Charity is controlled by the Trustees.

Related party transactions

During the year the Charity recharged expenses to Rhossili Bunkhouse Limited, its subsidiary company amounting to £7,318 (2024 £6,004). The Charity also received rent of £1 (2024 £1) and a donation of £14,882 (2024 £17,120) during the year from Rhossili Bunkhouse Limited.

At 31 March 2025, included in debtors is an amount of £15,757 (2024 £8,833) due from Rhossili Bunkhouse Limited.

Donated services

Much of the work of the Charity is carried out voluntarily by its members. No adjustment has been made to the accounts for the estimated value of these services, as the Trustees do not consider that any financial cost has been borne by any third party.